

VOTER-APPROVAL TAX RATE WORKSHEET

28. <b>2023 M&amp;O tax rate</b>	\$	0.0748 /\$100
29. <b>2023 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	2,983,621,099
30. <b>Total 2023 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$	2,231,748.58
31. <b>Adjusted 2023 levy for calculating NNR M&amp;O rate.</b>		
<b>A. M&amp;O taxes refunded for years preceding tax year 2023.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line only applies to tax years preceding tax year 2023.		
	+\$	5,401.96
<b>B. 2023 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.		
	-\$	0.00
<b>C. 2023 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0.		
	+/- \$	0.00
<b>D. 2023 M&amp;O levy adjustments.</b> Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function		
	\$	5,401.96
E. Add Line 30 to 31D.	\$	2,237,150.54
32. <b>2024 adjusted taxable value.</b> Enter the amount in Line 25 of the NNR Tax Rate Worksheet	\$	3,059,380,997
33. <b>2024 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$	0.0731 /\$100
34. <b>Rate adjustment for state criminal justice mandate.</b>		
<b>A. 2024 state criminal justice mandate</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.		
	\$	0.00
<b>B. 2023 state criminal justice mandate</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.		
	\$	0.00
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$	0.0000
D. Enter the rate calculated in C. If not applicable, enter 0.	\$	0.0000 /\$100

35. **Rate adjustment for indigent health care expenditures.**

**A. 2024 indigent health care expenditures** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.

\$ 0.00

**B. 2023 indigent health care expenditures** Enter the amount paid by a taxing unit for providing the maintenance and operation cost of providing indigent health care for period beginning on July 1, 2021 and ending on June 30, 2023, less any state assistance received for the same purpose.

\$ 0.00

**C. Subtract B from A and divide by Line 32 and multiply by \$100.**

\$ 0.0000

**D. Enter the rate calculated in C. If not applicable, enter 0.**

\$ 0.0000 /\$100

36. **Rate adjustment for county indigent defense compensation.**

**A. 2024 indigent defense compensation expenditure.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.

\$ 0.00

**B. 2023 indigent defense compensation expenditure.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state grants received by the county for the same purpose.

\$ 0.00

**C. Subtract B from A and divide by Line 32 and multiply by \$100.**

\$ 0.00

**D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.**

\$ 0.00

**E. Enter the lesser of C and D. If not applicable, enter 0.**

\$ 0.0000 /\$100

37. **Rate adjustment for county hospital expenditures.**

**A. 2024 eligible county hospital expenditures** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.

\$ 0.00

**B. 2023 eligible county hospital expenditures** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2023.

\$ 0.00

**C. Subtract B from A and divide by Line 32 and multiply by \$100.**

\$ 0.00

**D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.**

\$ 0.00

**E. Enter the lesser of C and D. If not applicable, enter 0.**

\$ 0.0000 /\$100

38. **Rate adjustment for municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.

**A. Amount appropriated for public safety in 2023** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year

\$	0.00
----	------

**B. Expenditures for public safety in 2023** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.

\$	0.00
----	------

**C. Subtract B from A and divide by Line 32 and multiply by \$100.**

\$	0.0000
----	--------

**D. Enter the rate calculated in C. If not applicable, enter 0.** \$ 0.0000 /\$100

39. **Adjusted 2024 NNR M&O rate.**  
Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ 0.0731 /\$100

40. **Adjustment for 2023 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2023 should complete this line. These entities will deduct the sales tax gain rate for 2024 in Section 3. Other taxing units, enter zero.

**A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2023, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.**

\$	0.00
----	------

**B. Divide Line 40A by Line 32 and multiply by \$100**

\$	0.0000
----	--------

**C. Add Line 40B to Line 39.** \$ 0.0731 /\$100

41. **2024 voter-approval M&O rate.**  
Enter the rate as calculated by the appropriate scenario below.

**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

-or-

**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

-or-

**Disaster (D41): 2024 voter-approval M&O rate for a taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of **1)** the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or **2)** the third year after the tax year in which the disaster occurred.

If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08 \$ 0.0756 /\$100

**42. Total 2024 debt to be paid with property taxes and additional sales tax revenue.**

Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes
- (2) are secured by property taxes
- (3) are scheduled for payment over a period longer than one year, and
- (4) are not classified in the taxing unit's budget as M&O expenses.

A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

	\$	754,702.00	
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	-\$	0.00	
C. Subtract <b>certified amount spent from sales tax to reduce deb</b> (enter 0, if none)	-\$	0.00	
D. Subtract <b>amount paid</b> from other resources.	-\$	0.00	
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$		754,702.00
<b>43. Certified 2023 excess debt collections.</b>			
Enter the amount certified by the collector.	\$		0.00
<b>44. Adjusted 2024 debt.</b> Subtract Line 43 from Line 42E.	\$		754,702.00
<b>45. 2024 anticipated collection rate.</b>			
A. Enter the 2024 anticipated collection rate certified by the collector.		100.00%	
B. Enter the 2023 actual collection rate		100%	
C. Enter the 2022 actual collection rate		100%	
D. Enter the 2021 actual collection rate		99%	
E. If the anticipated collection rate in A is lower than actual collection rates in B, C, and D, enter the lowest collection rate from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.			100%
<b>46. 2024 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$		754,702.00
<b>47. 2024 total taxable value.</b>			
Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$		3,129,855,167
<b>48. 2024 debt tax rate.</b>			
Divide Line 46 by Line 47 and multiply by \$100	\$		0.0241 /\$100
<b>49. 2024 voter-approval tax rate.</b> Add Lines 41 and 48.	\$		0.0997 /\$100
<b>D49. Distaster Line (D49): 2024 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$		0.0000 /\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2024 county voter-approval tax rate.	\$		0.0997 /\$100

ADDITIONAL SALES TAX WORKSHEET

51. **Taxable sales.** Units that adopted the sales tax in August or November 2023 or May 2024, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocations Historical Summary webpage. Taxing units that adopted the sales tax before November 2023, skip this line. \$ 0.00
52. **Estimated sales tax revenue** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.
- UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2023 OR MAY 2024.**  
 Multiply the amount on line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.  
 - OR -  
**UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2023.**  
 Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95. \$ 0.00
53. **2024 total taxable value.**  
 Enter the amount from Line 21 of the NNR Worksheet \$ 3,129,855,167
54. **Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by \$100. \$ 0.0000 /\$100
55. **2024 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet. \$ 0.0976 /\$100
56. **2024 NNR tax rate, adjusted for sales tax.**  
 Taxing units that adopted the sales tax in Nov 2023 or May 2024. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before Nov. 2023. \$ 0.0000 /\$100
57. **2024 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 49, Line D49, or Line 50, as applicable, of the Voter-Approval Tax Rate Worksheet. \$ 0.0997 /\$100
58. **2024 voter-approval tax rate, adjusted for sales tax.**  
 Subtract Line 54 from Line 57. \$ 0.0997 /\$100

VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

59. **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter. \$ 0.00
60. **2024 total taxable value.**  
 Enter the amount from Line 21 of the NNR Worksheet. \$ 3,129,855,167
61. **Additional rate for pollution control.**  
 Divide Line 59 by Line 60 and multiply by \$100. \$ 0.0000 /\$100
62. **2024 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), or Line 58 (taxing units with additional sales tax). \$ 0.0997 /\$100

VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

<p><b>63. Year 3 Forgone Revenue Amount.</b> Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.0906	
B. Unused increment rate (Line 66).	0.0000	
C. Subtract B from A.	0.0906	
D. Adopted Tax Rate.	0.1000	
E. Subtract D from C.	(0.0094)	
F. 2023 Total Taxable Value (Line 60).	2,963,584,624	
G. Multiply E by F and divide the results by \$100	\$	0
<p><b>64. Year 2 Forgone Revenue Amount.</b> Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.1695	
B. Unused increment rate (Line 66).	0.0576	
C. Subtract B from A.	0.1119	
D. Adopted Tax Rate.	0.1000	
E. Subtract D from C.	0.0119	
F. 2022 Total Taxable Value (Line 60).	2,575,812,367	
G. Multiply E by F and divide the results by \$100	\$	306,522
<p><b>65. Year 1 Forgone Revenue Amount.</b> Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.1576	
B. Unused increment rate (Line 66).	0.0000	
C. Subtract B from A.	0.1576	
D. Adopted Tax Rate.	0.1000	
E. Subtract D from C.	0.0576	
F. 2021 Total Taxable Value (Line 60).	1,996,535,843	
G. Multiply E by F and divide the results by \$100	\$	1,150,005
66. <b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G, and 65G.	\$	1,456,526
67. <b>2024 unused increment rate</b> Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.	\$	0.0465 /\$100

68. **2024 voter-approval tax rate, adjusted for unused increment rate.**

Add Line 67 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).

\$ 0.1462 /\$100

Travis County ESD #05

2024  
DE MINIMIS RATE

\*\*THIS SECTION SHOULD ONLY BE COMPLETED BY A TAXING UNIT THAT IS A MUNICIPALITY OF LESS THAN 30,000 OR A TAXING UNIT THAT DOES NOT MEET THE DEFINITION OF A SPECIAL TAXING UNIT. (Texas Tax Code Section 26.063(a)(1).)

69. **Adjusted 2024 NNR M&O tax rate.**

Enter the rate from Line 39 of the NNR Tax Rate Worksheet.

\$ 0.0731 /\$100

70. **2024 total taxable value.**

Enter the amount on Line 21 of the NNR Tax Rate Worksheet.

\$ 3,129,855,167

71. **Rate necessary to impose \$500,000 in taxes.**

Divide \$500,000 by Line 70 and multiply by \$100.

\$ 0.0159 /\$100

72. **2024 debt rate.**

Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.

\$ 0.0241 /\$100

73. **De minimus rate.** Add Lines 69, 71, and 72.

\$ 0.1131 /\$100

Travis County ESD #05

2024  
EMERGENCY REVENUE RATE WORKSHEET

74. **2023 adopted tax rate.** Enter the rate in Line 4 of the NNR Worksheet.

\$ 0.1000 /\$100

75. **Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.

If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, enter the 2023 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.

-or-

If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2023 voter-approval tax rate from the worksheet.

-or-

If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.

\$ 0.0000 /\$100

76. **Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.

\$ 0.0000 /\$100

77. **Adjusted 2023 taxable value.** Enter the amount in Line 14 of the NNR Worksheet.

\$ 2,981,307,739

78. **Emergency revenue.** Multiply Line 76 by Line 77 and divide by \$100

\$ 0

79. **Adjusted 2024 taxable value** Enter the amount in Line 25 of the NNR Worksheet.

\$ 3,059,380,997

80. **Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by \$100.

\$ 0.0000 /\$100

81. **2024 voter-approval tax rate, adjusted for emergency revenue** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). \$ 0.1462 /\$100

Travis County ESD #05

2024  
TOTAL TAX RATE

**No-new-revenue tax rate**

As applicable, enter the 2024 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$ 0.0976 /\$100

**Voter-approval tax rate**

As applicable, enter the 2024 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment ), or Line 81 (adjusted for emergency revenue). \$ 0.1462 /\$100

**De minimis rate**

If applicable, enter the de minim rate from Line 73. \$ 0.1131 /\$100